

**Illinois Department of Revenue
Regulations**

Title 86 Part 100 Section 100.3110 State (IITA Section 302)
--

TITLE 86: REVENUE

**PART 100
INCOME TAX**

Section 100.3110 State (IITA Section 302)

The term "state" when applied to a jurisdiction other than Illinois is defined in IITA Section 1501(a)(22) to mean any state of the United States, the District of Columbia, the Commonwealth of Puerto Rico, any Territory or Possession of the United States, and any foreign country, or any political subdivision of any of the foregoing.

(Source: Amended at 24 Ill. Reg. 10593, effective July 7, 2000)